



## AUDITOR I

**Agency Code: 7500 - Class Code: 4175 - Exam Code: 0PB01**

**Department(s):** State Personnel Board/Statewide  
Dept. of General Services  
Dept. of Food & Agriculture  
Dept. of Industrial Relations  
Department of Motor Vehicles  
Department of Transportation  
Employment Development Department  
Department of Justice  
Department of Corporations  
Department of Real Estate  
State Teachers Retirement System  
Department of Resources Recycling and Recovery  
Department of Health Care Services  
Department of Developmental Services  
Department of Community Services and Development  
Department of Pesticide Regulation  
California Gambling Control Commission  
Office of Statewide Health Planning and Development  
Dept. of Aging  
Department of Managed Health Care

**Opening Date:** 3/29/2010 9:00:00 AM

**Final Filing Date:** Continuous

**Type of Examination:** Multi-Departmental Open

**Salary:** MONTHLY-RANGED-SALARY - \$3,106.00 to \$3,966.00

**Tenure/Time-base:** Permanent Full-time  
Permanent Part-time  
Permanent Intermittent  
Limited Term Full-time  
Limited Term Part-Time  
Limited Term Intermittent

### EEO

An equal opportunity employer to all regardless of race, color, creed, national origin, ancestry, sex,

marital status, disability, religious or political affiliation, age, or sexual orientation.

## **DRUG FREE STATEMENT**

It is an objective of the State of California to achieve a drug-free State work place. Any applicant for State employment will be expected to behave in accordance with this objective, because the use of illegal drugs is inconsistent with the law of the State, the rules governing civil service, and the special trust placed in public servants.

## **WHO SHOULD APPLY?**

Applicants who meet the Minimum Qualifications as stated on this bulletin may apply for and take this Qualifications Assessment at any time.

Once you have taken the Qualifications Assessment, you may not retake it for twelve (12) months.

## **FILING INSTRUCTIONS**

**Final File Date:** Continuous

**Where to Apply:** Click the Exam link at the bottom of this bulletin.

## **SPECIAL TESTING ARRANGEMENTS**

If you have a disability and need special assistance or testing arrangements, contact the State Personnel Board, Examinations Unit at (866) 844-8671, TTY (916) 654-6336, or via the California Relay Service for the Deaf or Hard of Hearing at (800) 735-2929 from TTY Phones, or at (800) 735-2922 from voice phones.

## **SALARY INFORMATION**

MONTHLY-RANGED-SALARY - \$3,106.00 to \$3,966.00

## **ELIGIBLE LIST INFORMATION**

An open, merged eligible list will be established by the State Personnel Board for use by other State departments. The names of successful competitors will be merged onto the eligible list in order of final score regardless of test date. Eligibility expires twelve (12) months after it is established. Competitors must then retake the Qualifications Assessment to reestablish eligibility.

## **REQUIREMENTS FOR ADMITTANCE TO THE EXAMINATION**

**NOTE:** All applicants must meet the education and/or experience requirements as stated on this examination bulletin as of the date the test is taken.

## **MINIMUM QUALIFICATIONS**

Education:

### **EITHER I**

Equivalent to graduation from college, with specialization in accounting. (Registration as a senior student in a recognized institution will admit applicants to the examination, but they must produce evidence of successful completion of the curriculum and the prescribed courses before they may be considered eligible for appointment.)

**OR II**

Completion of a prescribed professional accounting curriculum given by a residence or correspondence school of accountancy including courses in elementary and advanced accounting, auditing, cost accounting, and business law.

**OR III**

Completion of the equivalent of 19 semester hours of course work, 16 hours of which shall be professional accounting courses given by a collegiate-grade residence institution including courses in elementary and advanced accounting, auditing and cost accounting; and three semester hours of business law. (Persons who will complete course work requirements outlined under II and III above during the current quarter or semester will be admitted to the examination, but they must produce evidence of successful completion of the curriculum and the prescribed courses before they may be considered eligible for appointment.)

## **POSITION DESCRIPTION**

Under supervision, to perform the less difficult technical auditing work relating to records of individuals, business firms, or government agencies subject to State taxation or regulations; and to do other related work. This class is a recruiting, training, and working level class for persons interested in a career as a professional auditor in the State service. An employee in this class receives on-the-job instruction and performs work that will provide practical experience in the application of auditing principles.

## **EXAMINATION INFORMATION**

### **Online Qualifications Assessment – Weighted 100%**

The examination will consist solely of a Qualifications Assessment. To obtain a position on the eligible list, a minimum score of 70% must be received. An applicant will receive his/her score upon completion of the Qualifications Assessment process.

[Click here to preview the Qualifications Assessment questions for Auditor I.](#)

## **KNOWLEDGE AND ABILITIES**

### **Knowledge of:**

1. Financial analysis principles and concepts to assess potential audit issues.
2. Accounting principles, standards and terminology to prepare and/or review and evaluate documentation.
3. Accounting and auditing principles and practices to evaluate the financial and operational records and accounting practices to ensure conformance with law and regulations.
4. Common accounting records such as ledgers and source documents.
5. Data analysis methods and techniques to draw appropriate conclusions and make decisions from data.
6. Materiality and its relationship to audit.
7. Proper spelling, grammar, punctuation, and sentence structure to ensure that written materials prepared and reviewed are complete, concise, and error-free.

### **Ability to:**

1. Read and understand financial statements.
2. Perform basic mathematical calculations (addition, subtraction, multiplication, division, percentages) to analyze data, and prepare reports and summaries.
3. Conduct research using various written and electronic materials to compile needed

information and data.

4. Identify required data needed to perform work tasks, address issues, evaluate program effectiveness, and/or serve as a basis for program/project-specific decisions.
5. Compare information from various sources to determine adequacy, sufficiency, relevancy, reliability, and materiality.
6. Analyze and evaluate problems and issues relating to programs, procedures, and/or policies.
7. Effectively perform multiple tasks under changing and challenging working conditions.
8. Identify industry, program, and technological changes that may affect the audit.
9. Document and summarize oral interviews.
10. Learn new computer applications and programs.

## VETERANS' PREFERENCE POINTS

Veterans' Preference Points will be added to the final score of all competitors who are successful in this examination, and who qualify for, and have requested, these points through the State Personnel Board. Due to changes in the law, effective January 1, 1996, veterans who have achieved permanent civil service status are not eligible to receive Veterans' Preference Points.

## CAREER CREDITS

Career Credits will not be added to the final score of this exam, because it does not meet the requirements to qualify for Career Credits.

## DISTINGUISHING CHARACTERISTICS

### SPECIAL PERSONAL CHARACTERISTICS

Ability to qualify for a fidelity bond; willingness to travel and work away from headquarters office.

## CONTACT INFORMATION

**If you have any questions concerning this announcement, please contact:**

**State Personnel Board  
801 Capitol Mall  
Sacramento, CA 95814  
(866) 844-8671  
TTY (916) 654-6336**

## GENERAL INFORMATION

**Applications are available** at [www.jobs.ca.gov](http://www.jobs.ca.gov), State Personnel Board offices, and local offices of the Employment Development Department.

**If you meet the requirements** stated on this bulletin, you may take this examination, which is competitive. Possession of the entrance requirements does not assure a place on the eligible list. Your performance in the examination described on this bulletin will be rated against a predetermined job-related rating, and all candidates who pass will be ranked according to their scores.

**The State Personnel Board** reserves the right to revise the examination plan to better meet the needs of the service, should the circumstances under which this examination was planned change. Such revision will be in accordance with civil service laws and rules, and all competitors will be notified.

**Candidates needing special testing arrangements** due to a disability must mark the appropriate box on the application and contact the testing department.

**Hiring Interview Scope:** In a hiring interview, in addition to the scope described in this bulletin, the panel will consider education, experience, personal development, personal traits, and fitness. In appraising experience, more weight may be given to the breadth and recency of pertinent experience, and evidence of the candidate's ability to accept and fulfill increasing responsibilities than to the length of his/her experience. Evaluation of a candidate's personal development will include consideration of his/her recognition of his/her own training needs; his/her plans of self-development; and the progress he/she has made in his/her efforts toward self-development. For more information, you may refer to the classification specification. <http://www.dpa.ca.gov/textdocs/specs/s4/s4175.txt>

**General Qualifications:** Candidates must possess essential personal qualifications including integrity, initiative, dependability, good judgment, the ability to work cooperatively with others, and a state of health consistent with the ability to perform the assigned duties of the class. A medical examination may be required. In open examinations, investigation may be made of employment records and personal history, and fingerprinting may be required.

**Eligible Lists:** Eligible lists established by competitive examination, regardless of date, must be used in the following order: 1) sub-divisional promotional, 2) departmental promotional, 3) multi-departmental promotional, 4) service-wide promotional, 5) departmental open, 6) open. When there are two lists of the same kind, the older must be used first. Eligible lists will expire in one to four years unless otherwise stated on the bulletin.

**Veterans' Preference Points:** California Law (Government Code 18971-18978) allows the granting of Veterans' Preference Points in open entrance and open, non-promotional entrance examinations. Veterans' Preference Points will be added to the final score of all competitors who are successful in these types of examinations, and who qualify for, and have requested by mail, these points. **In open (only)** entrance examinations, Veterans' Preference Points are granted as follows: 10 points for veterans, widows, and widowers of veterans, and spouses of 100% disabled veterans (5 points for widows, widowers, and spouses if the veteran was in the National Guard); and 15 points for disabled veterans. **In open, non-promotional** entrance examinations, Veterans' Preference Points are granted as follows: 10 points for veterans, and 15 points for disabled veterans. Employees who have achieved permanent State civil service status are not eligible to receive Veterans' Preference Points. "Permanent State civil service status" means the status of an employee who is lawfully retained in his/her position after completion of the applicable probationary period. This includes permanent intermittent, part-time, and full-time appointments. In addition, individuals who at any time achieved permanent State civil service status and subsequently resigned, or were dismissed from State civil service are not eligible to receive Veterans' Preference Points. Veteran status is verified by the State Personnel Board (SPB). Directions to apply for Veterans' Preference Points are on the Veterans' Preference Application (Std. Form 1093) which is available at [www.spb.ca.gov](http://www.spb.ca.gov) or from the State Personnel Board, 801 Capitol Mall, Sacramento, CA 95814, and the Department of Veterans Affairs.

## **TAKING THE EXAM**

**When you click the link below, you will be directed to the Qualifications Assessment. At the end of the Qualifications Assessment, it will be instantly scored upon your request.**

**[Click here to go to the Qualifications Assessment for Auditor I.](#)**